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## **1995 SENATE BILL 448**

December 13, 1995 - Introduced by Senators Decker, Moen and Breske, cosponsored by Representatives Brandemuehl, Kreuser, Hasenohrl, Gronemus, Hahn, Springer and Boyle. Referred to Committee on Transportation, Agriculture and Local Affairs.

AN ACT to amend 79.03 (3) (b) 4. f. of the statutes; relating to: including assessments made by a town sanitary district against the residents of a town in the town's aidable revenues for shared revenue.

## Analysis by the Legislative Reference Bureau

Under current law, shared revenue payments are based in part on aidable revenues, which are various revenues that local units of government collect. Among those aidable revenues are special assessment revenues: charges collected by a municipality or county for capital improvements. Under this bill, assessments made by a town sanitary district against the residents of a town are included in the town's special assessment revenues.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

## The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

**SECTION 1.** 79.03 (3) (b) 4. f. of the statutes is amended to read:

79.03 (3) (b) 4. f. "Special assessment revenues" means charges assessed against benefited properties for capital improvements by a municipality or county placed on the current tax roll for collection or collected during the year in advance of being placed on the tax roll and, for towns, charges assessed by a town sanitary district against the residents of the town.

SECTION 2

- 1 Section 2. Initial applicability.
- 2 (1) This act first applies to revenues received during 1996.
- 3 (END)